PART III—Section 3 306

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, RAMANAGARAM.

Notification dated 12th November 1956.

Notice in the form of Schedule VII under Section 62 (b) of the Mysore Town Municipalities Act, 1951.

No. H.C. 19—1954-55. In supersession of the existing bye-laws and rules in force notice is hereby given to the inhabitants of the Municipality of Ramanagaram Town, that the Municipal Council, Ramanagaram have at their meeting held on 30th December 1954 have resolved to adopt Bye-laws and rules for the levy and recovery of toll on vehicles entering the limits of Ramanagaram Town Municipality as defined in the bye-laws and rules appended hereto.

Any inhabitant of this town objecting to the proposed levy and recovery of toll may within one month from the date of this notice, send his objections in writing to the Municipal Council Ramanagaram.

Objections received after the due date will not be considered.

Under Section 48 (3) of the Mysore Town Municipalities Act, 1951 the draft bye-laws and rules and objections or suggestions received from the public of this town will be taken into consideration on or after 1st January 1957 before adopting the bye-laws and rules.

ABDUL KHALUK,
President.

Draft Rules and Bye-laws framed by the Ramanagaram Town Municipal Council for the levy and recovery of Toll on Vehicles entering the limits of the Ramanagaram Town Municipality, framed in accordance with the Model Rules and Bye-laws issued by the Government in No. L. 1340—Ml. 152-52-14, dated 14th November 1952, and No. L. 13157—Ml. 152-52-15, dated 14th November 1952, respectively.

RULES.

1 Tolls at the rates mentioned in schedule shall be levied upon the vehicles specified therein entering the Municipality and shall be paid on demand.

2 The person in-charge of the toll-gate shall give the person paying the toll a proper receipt showing the amount received, the date and hour of payment and the description or marks of identification of vehicles.

3 *Exemptions*:—In the following classes of vehicles no toll shall be levied:—

(*a*) belonging to the Municipal Council, Ramanagaram;

(*b*) conveying the Municipal servants on duty or property in the custody of such servants;

(*c*) subject to vehicle taxes by the Municipal Council and licensed as such;

(*d*) assessed by the Municipal Council to Municipal taxation provided the tax has been paid in advance;

(*e*) possessed by a person who has compounded with the Municipal Council for a prescribed sum the tolls payable in accordance with rules approved by Government;

(*f*) engaged by the Indian Postal Department exclusively to convey mails;

(*g*) belonging to Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance;

(*h*) belonging to the Chief Minister of Mysore;

(*i*) belonging to His Highness the Rajpramukh of Mysore;

(*j*) belonging to the heads of Mutts who held a rahadari issued by competent authority;

(*k*) motor vehicles registered under Motor Vehicles Act and subjected to the tax by the State;

(*l*) no toll shall be levied (1) on foot passengers, (2) any conveyance used for ambulance purpose;

(*m*) no toll shall be levied for the passage of Military troops or Military Stores or Equipages or Police Officers on duty or of any person or property in their custody or of any property belonging to Government where proof is recognised by the production of a pass or certificate from any officer of the Department to which the property belongs, authorised by the Deputy Commissioner or by Government to grant such certificates or passes which pass or certificate shall be delivered up to at the last toll-gate passed before the cart, carriage or animal conveying such property reaches the destination noted in such pass or certificate;

(*n*) the Indian Military Officers in uniform passing on duty through the State;

(*o*) Government carts belonging to the live-stock department moving about from place to place within a district in connection with the work of the department with the necessary permits by the Superintendent, Live-Stock Department;

(*p*) no toll shall be levied on the carts carrying manure for agriculture belonging to the residents of the village or town within five miles from the limits of which the toll-gate is established;

4 Toll shall be levied only once in respect of each vehicle passing through the toll-gate of the Municipality on any day, counted from sunrise to sunrise irrespective of the number of times the vehicle enters the Municipality or the different routes by which it enters.

5 The person in-charge of the toll-gate shall be bound to maintain a proper account of the daily collection and of the traffic passing through the toll-gate and it must be produced for inspection whenever called upon by the President, Vice-President or the Executive Officer of the Municipality.

6. Any person may, before the expiry of the period mentioned in the permit apply in writing to the President for renewal of the permit.

7. Whenever a person who has compounded for a definite period desires to discontinue to run the vehicle within the period, he may apply for the refund of the balance of money, if any, paid by him in advance and on reasonable case being shown the President may refund the excess amount, if any, paid by him, provided that no refund shall be allowed for a sum less than one-third of the aggregate amount due for the period for which the composition is effected. All applications for such refund shall be presented within fifteen days from the date of such discontinuance after the lapse of which any such claim shall not be considered under any circumstances whatsoever.

Refunds.

8. Any person from whom toll has been recovered unauthorisedly or in excess of the amounts prescribed in respect of any particular vehicle may apply in writing along with the receipt to the President of the Municipality for the refund of the amount paid, within one month of the payment of such toll. Thereupon the President may have the claim investigated and disposed of.

General.

9. If the right of collection of toll has been framed out, the composition fees collected by the President should be held at the credit of the contractor and adjusted towards his dues in the final instalment for the year.

SCHEDULE.

Sl. No.	Items	Amount per day Rs. a. p.
1.	On every motor bus as defined in the Motor Vehicles Rules or motor lorry.	1 0 0
2.	On every Motor Car	1 0 0
3.	On every motor tricycle or bicycle or trailer attached to a motor car.	0 4 0
4.	On every two-wheeled carriage on springs other than a jutka.	0 4 0
5.	On every four-wheeled carriage	0 8 0
6.	On every jutka laden	0 2 0
7.	On every jutka unladen	0 1 0
8.	On every other vehicle with springs including a tricycle or bicycle.	0 2 0
9.	On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses or mules if laden.	0 3 0
10.	On every cart or other vehicle not on springs drawn by two buffaloes, bullocks, horses, ponies, asses or mules if not laden.	0 2 0
11.	On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule if laden.	0 2 0
12.	On every cart or other vehicle not on springs drawn by single bullock, buffalo, horse pony, ass for mule, if not laden.	0 1 0

Bye-Lwas.

1. The Municipal Council shall establish toll-gates for the purpose of collecting tolls on the several route s leading into the town and notify the location of such toll-gates.

2. The Toll-gates shall be called the Ramanagaram Town Municipality Toll-gates.

3. No vehicle liable to the payment of toll, shall enter into the Municipal limits except by one of the toll-gates described hereunder :—

(1) The Municipal Toll-gate at Bangalore-Ramanagaram Road.
(2) The Municipal Toll-gate at Channapatna-Ramanagaram Road.
(3) The Municipal Toll-gate near Railway Station.
(4) The Municipal Toll-gate at Sugganahalli-Ramanagaram Road.

4. The Municipal Council shall have power to change, add to or combine the existing toll-gates if they consider that such a course is necessary for the proper collection of tolls. Every such change, addition or combination shall be notified in the limits of the Municipality.

5. No toll shall be levied on through traffic. The time limit for through traffic from one end to other and of the town shall be one hour.

6. Every person or owner who is for the time being in possession or use of any vehicle shall be bound to stop at the first toll-gate of entry in the Town limit through which he desires to pass.

7. Every such person or owner in possession for the time being of any vehicle shall be bound to give all necessary and true information for the ascertainment of levy and collection of toll to the person in charge of such toll-gates.

8. If on such information, the person in-charge of the toll-gate considers that the owner or user of any bus, etc., is liable to pay toll, such owner or user shall pay such tolls at the prescribed rates. But if he considers that the owner or user is entitled to exemption after looking into the pass or permit, if any, the person in charge of the toll shall permit him to proceed.

9. *Penalties.*—Any person who violates or commits breach of the above bye-laws shall render himself liable before a Magistrate to fine which may extend to rupees twenty.

1797 ———

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MULBAGAL.

Notification dated 3rd November 1956.

No. C.R. 58–56-57. *Notice* is hereby given to the inhabitants of Mulbagal Town Municipality that the Municipal Council desires to impose the tax rate on buildings and lands as defined in the Rules appended in supersession of all other notifications in this behalf.

Any inhabitant of the Municipality objecting to the roposed tax may within one month from the date of this notice send his objections in writing to the Municipal Council.

M. G. CHANDRASEKHARIAH,
President.

Rules for the levy and recovery of a rate on buildings and lands under section 61 (b) (1) of the Mysore Town Municipalities Act, 1951 by the Municipal Council, Mulbagal.

1 A rate on buildings and lands shall be levied in the Municipality for municipal purposes. The rate on the following basis shall be payable and on the dates indicated as hereunder.

The rates may be fixed six per cent on the rental value of buildings as determined by the assessing officer. On vacant sites it may be levied at eight annas for every (100) hundred square yards. The tax is payable in two equal instalments in advance in April and October every year.

2 *How rates may be collected.*—The rates imposed by these rules shall be collected by the Municipality departmentally.

3 *Remissions.*—The Municipal Council shall be competent to sanction all remissions provided that where the amount to be remitted exceeds Rs. 150 the approval of the Government shall be obtained to the proposed remissions.

4 *Claims for refund when not entertainable.*—No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained, unless application thereof is made in writing, within ninety days after the expiry of the year to which it relates.

5 *Payment of refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of refund having been duly authorised for such notice the period within which the refund must be demanded shall always be stated.

6 *Order for payment of refund to be written on the bill form.*—Every order for payment of a refund shall be written on a Bill in the form given in Schedule (A) and signed by the President.

7 *Entry in the Assessment list on Sub-Division.*—Where any property is sub-divided on application being made to the Municipal Council intimating such Sub-Divisions, the Municipal Council shall unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was a separate property.

8 *How bills prepared and issued.*—All bills under Section 92(1) shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws framed under Section 48(*i*)(1) and shall be issued under the signature of the President or other Officer authorised by the President.

9 *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 79, process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

10 *Owner should give notice of re-occupation.*—When an owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this, he shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

11 *Notice fees.*—For every notice of demand issued under sub-section (3) of Section 92 of the Act, fees shall be levied at the following rates:—

A fee of Re. 0-1-0 if the amount due is less than Rs. 5.
A fee of Re. 0-2-0 if the amount due is not less than Rs. 5 but less than Rs. 10.
A fee Re. 0-4-0 if the amount due is not less than Rs. 10 but less than Rs. 50.
A fee of Re. 0-6-0 if the amount due is not less than Rs. 50 but less than Rs. 100.
A fee of Re. 0-8-0 if the amount due is Rs. 100 and more.

12 *Warrant fees.*—For every distraint made under sub-section (5) of Section 93 of the Act, fees shall be levied at the following rates :—

Warrant fees.—

A fee of Re. 0-4-0 if the amount distrained is less than Rs. 5.
A fee of Re. 0-6-0 if the amount distrained is not less than Rs. 5 but less than Rs. 10.
A fee of Re. 0-8-0 if the amount distrained is not less than Rs. 10.
A fee of Re. 1-0-0 if the amount distrained is not less than Rs. 25 but not less than Rs. 50.
A fee of Rs. 2-0-0 if the amount distrained is not less than Rs. 50 but less than Rs. 75.
A fee of Rs. 3-0-0 if the amount distrained is not less than Rs. 75 but less than Rs. 100.
A fee of Rs. 5-0-0 if the amount distrained is Rs. 100 and over.
When peons are kept in charge of property distrained an additional fee of four annas per peon for each day shall be levied.

13 *Maintenance.*—Rates as per accompanying statement shall be charged for maintenance of the live-stock distrained under sub-section (5).

Sl. No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day. Rs. a. p.
1	Elephant	3 0 0
2	Camel	1 0 0
3	Buffallo	0 4 0
4	Do calf	0 2 0
5	Bullock or cow	0 4 0
6	Heifer or Calf	0 1 0
7	Goat and Sheep	0 1 0
8	Kid	0 1 0
9	Horse	0 4 0
10	Fowl	0 2 0
11	Donkey (either younger or grown) ...	0 1 0
12	Pig	0 1 0
13	Birds of all kinds	0 1 0

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of seizure.

14 The Revenue Inspector and the Bill Collectors are authorised to receive Municipal dues under these rules.

15 *Under Section* 46(1) *when Municipal dues may be written off.*—Arrears of the tax may be written off as irrecoverable if after it has been outstanding for at least a year in the case of a sum less than Rs. 5 and three years in other cases. The Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

16 *Exemptions.*—In the following cases no tax shall be levied :—

(*a*) Buildings set apart for the occupation of the Governor of Mysore.
(*b*) Buildings belonging to the Government and used solely for public purpose and not used or intended to be used for purposes of profit unless the Government consents to the levy of tax.
(*c*) Buildings exclusively used as places of worship or for charitable but not for residential purposes.
(*d*) Buildings which are the property of the Municipality.
(*e*) 'Prayasimandira' building belonging to the District Board, Kolar, situated within the limits of the Municipality.

SCHEDULE 'A'.

Number of payee	Name of payee	Amount of refund.	Grounds for refund.	Date on which the amount claimed is credited in the treasury accounts.	The head of accounts under which it is credited.	Remarks
1	2	3	4	5	6	7

Certified that the amounts have been credited in the accounts shown as above.

Treasury Officer.

1705

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OFFICE OF THE MUNICIPAL COMMISSIONER, CITY MUNICIPAL OFFICE, MYSORE.

Notification dated 11th November 1956.

No. C2. P.R. 247—56-57. Notice is hereby given to the inhabitants of the Municipality of Mysore that the Municipal Council desires to frame the following bye-laws for licensing and registering the coolies and carriers in the Octroi Office, Mysore.

Any inhabitant of the Municipality objecting to the proposed bye-law may within one month from the date of this notice send his objections, in writing, to the Municipal Council.

Bye-laws for Licensing and Registration of Coolies and carriers in the Octroi Office, Mysore, framed under Section 51(1) (*a*) (*b*) and Section 82(1) of the Mysore City Municipalities Act.

1 No person shall work for hire as a cooly or a carrier to carry goods to and from the godowns in the octroi office without taking a licence from the Municipal Commissioner or from an officer authorised by him to issue licence.

2 The licence shall be renewable once in 6 months and the licensee shall pay such license fee as may be fixed by the Municipal Council subject to a maximum of Rs. 2-0-0 for 6 months.

3 A register of licences shall be maintained by the Octroi Superintendent in his office.

4 Every licensee on duty shall wear a badge provided by the Municipal Council.

5 The Municipal Commissioner has power to revoke, cancel or suspend the licence on account of the misbehavior of the licensee or for any other sufficient cause. His decision is final.

6 The license is not transferable.

7 Every licensee is entitled to receive only such hire on a scale fixed by the Municipal Council.

8 Breach of the bye-laws 1, 2, 4 and 7 will render the offender liable to a fine not exceeding Rs. 10-0-0.

A. VISWANATH,
1787 *Municipal Commissioner.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KADUR.

Notification dated 14th November 1956.

No. H.C. P.R. 78—56. It is hereby notified for the information of those concerned that the election of the Vice-President for the reconstituted Town Municipal Council of Kadur will be conducted in the Municipal Office as per calendar of events noted below.

Candidature applications in the prescribed form may be delivered to the undersigned on or before the due date. Candidature applications not presented in the prescribed form or delivered after due date and time will be rejected.

Calendar of Events.

Sl. No.	Calendar of events	Date and Time
1	Last date for filing candidature application in the prescribed form.	Monday, the 26th November 1956 5 P.M.
2	Notifying the name of candidates on the Notice Board of the Municipal Office.	Wednesday, the 8th November 1956.
3	Last date for withdrawal ...	Saturday, the 1st December 1956 before the commencement of election.
4	Date of election	Saturday, the 1st December 1956.

HONNALAPPA,
1785 *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, SAGAR.

Notification dated 8th November 1956.

No. H.C. 160—54-55. Notice is hereby given to the inhabitants of Sagar Town Municipality, that the Municipal Council, Sagar, have resolved at their meeting held on 28th March 1954. to adopt and introduce the undermentioned Bye-laws on the basis of the Model Bye-laws framed by the Government, in supercession of the existing one.

Detailed Draft Bye-laws are given below and also duly published on the Notice Board of this office, which are available for the information and inspection to the public in the Municipal Office, during office hours.

Any inhabitant of the Municipality objecting to the undermentioned Bye-laws may, on or before 25th December 1956, send his objection in writing to the Municipal Council, Sagar.

Objections received after 25th December 1956 will not be considered.

In exercise of the powers conferred by Section 48 (*i*) (*k*) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) and in conformity to the Government Notification No. L. 14386—Ml. 152-52-18, dated 24th November 1952, the Town Municipal Council, Sagar, is pleased to make the following Bye-laws:—

BYE-LAWS.

1. The Octroi limits for the purposes of collecting Octroi shall be the Municipal limits.

2. No article liable to Octroi shall be brought within the Municipal limits except by one of the High Roads and the Cross Roads specified in the Schedule or by the Railway :—

Name of Route		Name of Ookad
(i)	Bangalore-Honnavar Road	... Shimoga Gate
(ii)	Do do	... Jog Gate
(iii)	Sorab-Nagar Road	... Sorab Gate
(iv)	Do do	... Nagar
(v)	By Railway Route	

3. (*a*) The Octroi posts at which such goods shall be liable to inspection shall be the Ookads on the High Roads as well as the Cross Roads specified in the Schedule, the Bonded Warehouse and the Railway Station. And every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. All Officials of the Octroi Department and persons authorised by the Executive Officer, Paigastas and persons working at the Toll-Gates are authorised to inspect the contents of any conveyance or package under Section 85 of the Town Municipalities Act, 1951.

(*b*) All persons driving vehicles shall stop them at the Octroi Posts when entering the Town Municipal Limits (whenever required to do so by the Octroi Staff) for the purposes of examining and searching articles liable to octroi.

(*c*) In case of dutiable articles imported into the Town through the Post Office, the importer shall immediately after taking delivery of the same from the postal authorities produce the same without breaking bulk together with the relevant invoice at the Octroi Office and pay the octroi dues thereon before conveying to his house, shop, place or business.

4. A table showing the articles on which Octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

Grant of Licence for the sale of certain articles.

5. The conditions on or subject to which licenses for sale of articles liable to Octroi may be granted shall be as follows : —

It shall not be lawful for any person to sell or offer or keep for sale or import either by wholesale the following articles* liable for Octroi duty without a Licence. The License Fee for the wholesale dealing will be Rs. 6 per annum and Rs. 3 for retail dealing.

*Tobacco in any form.

Octroi Licence for wholesale dealers.

1. That the licence shall be in force only till the 31st March 19..... and that it shall be shown to any Octroi Officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignment of.....to the licensee's address and probable date of arrival within Municipal limits be given to the officer-in-charge of the Town Bonded Warehouse, that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M., and by any of the Public High Roads and Cross Roads described in the Schedule or by Railway, and that the parties in charge report themselves to the first Ookad reached within the Municipal limits, a peon from which will accompany the consignment to Bonded Warehouse and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the Officer-in-charge of the Town Bonded Warehouse.

3. That all Octroi articles attempted to be introduced within Municipal limits after 8 P.M., and before 6 A.M. or by any other than the public roads described in the said Schedule or by the Railway, will be considered as contraband and treated accordingly.

4. That the articles subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

5. That when by the licence the licensee is authorised to vend in any form, account in the accompanying form shall be kept by the Licensee of all stock of (goods to be specified by the Municipality) imported and disposed of either by sale within the town or exported beyond the Municipal limits and that such account shall be open to the inspection of any Octroi Officer above the grade of a peon and shall be submitted to the Officer-in-charge of the Bonded Warehouse on the 15th of every month for verification.

6. That no dutiable articles intended for consumption in the Town of Sagar, shall, under any circumstances, be allowed to be deposited by the Licensee in any of the village immediately beyond Municipal limits.

7. That the licence shall not be transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8. That the licensee shall deposit Rs. 100 as security deposit for the due observance of the conditions of the licence, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the license.

FORM.

Sri ..... is authorised to deal in ..... as wholesale dealer in the Sagar Town during the year 19..... to 19.....

Octroi Licence by Retail Dealers.

6. (1) That the premises of the licensee may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws.

(2) That in respect of all Octroiable articles in the said premises whether purchased or sold by the Licensee, the octroi duty shall have been paid and the said articles shall have been produced at the Bonded Warehouse or purchased from a duly licensed wholesale dealer.

(3) That no said articles shall be stored or sold in any other place than licensed premises and any such found in an unlicensed premises is liable to be contraband and dealt with accordingly.

(4) That the licence shall be in force only for 12 months namely from 1st April 19..... to 31st March 19... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(5) That the licence shall not be transferred by sale, gift, mortgage or otherwise and no person except such as are named in the licence shall have the power to act under it.

(6) The licensee shall within fifteen days from the date of issue of the licence have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English : —

Number of licence.....
Name.....
License to sell.....

(7) That the licensee shall deposit Rs. 10 as security for the due observance of the conditions of the licence, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the licence.

(8) That the licence shall be liable to suspension or forfeiture for breach of any of the conditions of the octroi bye-laws.

FORM.

Sri.....is authorised to deal in..... Sagar Town during the year 19..... to 19.....

Refunds.

7. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import :—

(i) on timber imported and re-exported in log within six months from the date on which octroi was levied ;

(ii) on piece-goods within three months from the date on which octroi was levied :

Provided that no refund shall be granted of any sum less than one rupee.

8. Any person claiming refund under the above bye-law shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these Bye-laws. He shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

9. Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Octroi Office on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

10. The officer-in-charge of the Octroi Office on being satisfied as to identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the Form annexed.

11. All goods exported under such pass and also all goods exported under free export pass under Rule No. 13 of the Octroi Rules shall be produced by the exporter at the Octroi post of exit.

12. The octroi subordinate in charge of the post of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

13. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior, are received.

14. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by a pass and also by the railway receipt in question he will then endorse on the reverse of the form and also on the coupon the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

15. In all cases in which refunds are claimed the triplicate pass duly endorsed, as provided by bye-laws 13 and 14, respectively, must be produced at the Central Octroi Office by the person keeping the refund and if after due check the officer in charge is satisfied that a refund of octroi covered by such passes is duly payable, he should forthwith pay the same to the person presenting the triplicate pass.

16. Every Importer of dutiable articles, shall, if called upon by a requisition in writing signed by the President or Executive Officer, within three months of such import account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise.

17. Any person importing or exporting dutiable articles who infringes the above bye-laws shall be liable to a fine not exceeding Rs. 100 on conviction before a Magistrate.

MUNICIPALITY OF SAGAR TOWN.

Form of application for refund of octroi on goods exported from the Municipality.

To be filled up by the exporter										To be filled by the verifying officer					Coupon
Description of goods	Quantity, number and value	Name of exporter with address in full	Name of person presenting this application with address in full	Place to which goods are exported.	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported	Means of conveyance	Particulars of packages, *e.g.*, number of bags, baskets, etc.	Deduction to be made from the quantity or value of goods.	Why deducted	Net quantity, value or number	Rate of Octroi	Amount of refund	Application No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to..... .....who is authorised, Agent.

Signature of exporter or his authorised representative.

Endorsement by Verifying Officer :—

I have as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15. I have this day.....at..... ...A.M./P.M. satisfied myself that they agree with the details of the application.

Signature of Verifying Officer.

Endorsement by the Mutsaddi at the Ookad of export.

I certify that the goods numbering/weighing...mentioned in this application passed out of the Municipal limits in my presence on.....at.....

Signature of Mutsaddi at Export Ookad.

(Counterfoil.)

(Counter foil.)

Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on.....at.....

Signature of Mutsaddi at Export Ookad.

Report of Refund Clerk.

Checked and agreed with the refund ledger (the Exporter has produced Railway Receipt No.....in proof of export).

Signature of Refund Clerk.

Order of Disbursing Officer.

Pay ... Rs. a. p.

Date..... Signature.....

Payee's Acknowledgment.

I acknowledge receipt of the amount entered in the payment Order namely ... Rs. a. p.

Signature of Payee.

H. SIVALINGAPPA,
President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, SAGAR.

Notification dated 8th November 1956.

No. H. C. 160—54-55. Notice is hereby given to the inhabitants of Sagar Town Municipality, that the Municipal Council, Sagar, have resolved at their Meeting held on 28th March 1954, to adopt and introduce the undermentioned Rules on the basis of the Model Rules framed by the Government, in supersession of the existing one.

Detailed Draft Rules are given below and also duly published on the Notice Board of this office, which are available for the information and inspection to the public in the Municipal Office during Office hours.

Any inhabitant of the Municipality objecting to the undermentioned Rules may, on or before 25th December 1956, send his objection in writing to the Municipal Council, Sagar.

Objections received after 25th December 1956 will not be considered.

In exercise of the powers conferred by Section 46 (1) (h) of the Mysore Town Municipalities Act, 1951 (Mysore Act No. XXII of 1951) and in conformity to Government Notification No. L. 14388—Ml. 152-52-19, dated 24th November 1952, THE TOWN MUNICIPAL COUNCIL, SAGAR, is pleased to make the following Rules for the levy and recovery of Octroi under section 61 (b) (iv) of the said Act.

RULES. 319

1. Octroi shall be levied in respect of animals or goods or both specified in the Schedule I to these Rules at the rates noted against each.

2. The Octroi shall be paid at the time of import of the animal or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad, when the Octroi payable does not exceed Rs. 3 and when it exceeds Rs. 3 it shall be paid at the Octroi Head office. In case of disagreement as to the amount of Octroi duty payable by the Importer of goods imported within the Octroi limits, the Mutsaddi in-charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the Octroi to be paid.

3. When the goods have been examined at the Octroi Ookads, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon; provided that if the duty to which the goods are liable does not exceed three rupees the Octroi Mutsaddi, may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by Railway, the Inspector or other Officer in-charge of the Octroi Post at the Railway Station, may, in the same manner, receive duty not exceeding three rupees.

4. When goods accompanied by a pass as aforesaid are brought to the Octroi Head Office, they may be unloaded and weighed or counted by the Officer-in-charge of the Octroi Office. Upon ascertainment of the amount of Octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi office. When the duty is paid as above, a Permit shall be granted by the Officer in-charge of the Octroi Head Office for the removal of the goods showing the quanity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the Office and one copy returned to the Octroi Post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an Octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when tax is assessed on value, the importer may be called upon to produce the Invoice of the goods for the inspection of the Officer-in-charge of the Octroi Head Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an Invoice, he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of Octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the Officer-in-charge of the Octroi Head Office to be false or unduly low, the value of the goods shall be assessed by the Officer-in-charge of the Central Octroi Office at current rates and Octroi levied accordingly.

EXPLANATION.

When the appraisement of the value of goods is made on the basis of the Invoice, the value shall include all expenses such as packing charges, freight charges, cart-hire, etc., less trade discount shown in the Invoice.

6. With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as Security such amount not being less than Rs. 250 as may be fixed by the President, be exempted fro n producing the goods imported by him or through his agency for inspection at the Octroi Head Office provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council, of correct and detailed lists of all such goods with

the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid :

Provided that the President may at any time cancel such exemption by giving notice in writing to such Agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such Agent or importer to produce any such goods for inspection at the Octroi Head Office.

Every deposit holder under this Rule shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Deposit Room—Octroi Head Office (Bonded Ware House).

7. The Municipal Council shall provide a Bonded Warehouse in the Octroi Head Office for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and holidays authorised by the President. Arrangements shall however be made by the Officer in charge of the Octroi Office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Ware House shall, unless the Officer in charge of the Octroi Office has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and if necessary of the value of the goods.

10. A receipt in the form appended (Schedule No. 3) shall be given by the Officer-in-charge of the Octroi Head Office for all the goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery, of the articles to which it refers, otherwise the Officer in-charge of the Octroi Head Office may refuse to deliver the articles.

12. If the Depositor does not himself take delivery of the articles deposited in the Octroi Office, he must endorse *on the receipt* a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the Officer in-charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in-charge of the Octroi Office.

13. Any person who has deposited goods in the Bonded Ware House may break bulk or change the packing thereof on application to the Officer in-charge of the Ware House or may, on paying full duty thereon, import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Octroi Office *free* covered by an Export pass subject to the escort of an Octroi subordinate; provided that new packages covered by such pass shall, if possible, before they are taken from the Ware House be stamped by the Officer in-charge, so as to show that they are under deposit.

The export pass shall be in triplicate, the original being *retained by the Officer in-charge of* the Ware House, and the duplicate and triplicate delivered to the exporter.

14. No goods shall be allowed to leave the Ware House until the storage fee has been paid thereon under the following rules :—

(*a*) Goods shall be allowed to remain 24 hours free of charge counted from sunrise to sunrise.

(*b*) After that period single rates as in the following table shall be charged for seven days or portion thereof.

TABLE.

Description of Goods	Rs.	a.	p.	
(a) (i) Cloth Bundles and piece goods per bale of 400 lbs. or more	0	2	0	Per day.
(ii) Do do less than 400 lbs.	0	1	0	do
(b) Tobacco Bundles	0	1	0	Per maund or portion thereof per day.
(c) Kerosene Oil or any kind of oil per tin of 4 gallons	0	0	6	Per day.
(d) Cocoanuts	0	0	6	Per hundred per
(e) Sugar per 200 Cwts. or 9 maunds or less	0	2	0	Per day.
(f) Dry Cocoanuts	0	0	6	Per Maund per day.
(g) Timber	0	1	0	Per 100 Cft. per day.
(h) Tiles, (Mangalore Pattern)	0	0	6	Per 100 per day.
(i) Iron, brass, copper and articles of iron, brass or copper or other metals	0	4	0	Per Ton per day.
(j) Other bundles and bags of dutiable articles	0	1	0	Per day.
(k) Oil seeds per bag of 100 seers or ton	0	1	0	do
(l) Cigarette cases big and small	0	2	0	do

(*c*) Double these rates shall be charged after seven days, provided that the President, may in his discretion, allow a reduction in or exemption from, such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the deposit room to examine and pass the goods, such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the municipality and make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16. When goods stored by the wholesale dealer in the bonded warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods notice of the fact shall be posted for seven days at the bonded warehouse and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under Rule 17 of the octroi rules, the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof : provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Municipal Council.

19. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

20. Any person may, with the sanction of the President be permitted to use any place as of Bonded Warehouse on payment of the cost of such establishment and subject to such conditions, as may, in each case, be fixed by the President.

21. *Exemptions.*—

(1) Personal luggage of Travellers.

(2) Goods belonging to the Municipal Council, goods belonging to Government and covered by a certificate issued by the Heads of Department, but goods subsequently sold to contractors *are liable* for payment of Octroi.

(3) Articles of the Electrical Department as long as the Agreements of Exemptions stand in vogue but goods subsequently sold to contractor are liable for payment of Octroi.

(4) Mysore made kamblies, Hand-loom goods covered with certificates issued by the District Weaving Demons-

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(5) The following articles of the personal consumption to the extent noted against each :—

1	Cocoanuts	10
2	Dry cocoanuts	5
3	Beedies	100
4	Cigarettes	50
5	Sugar	10 seers
6	Betel leaves	200
7	Oils other than Kerosene oil	5 seers
8	Tobacco	1 seer

22 A receipt in the prescribed form shall be given for payments made.

23. *Rewards for detection of smuggling of Octroi.*—The President is empowered to award any person who gives information leading to the detection of the offence of smuggling of goods liable to Octroi duty with one half of the fine recovered.

SCHEDULE I.

	Articles	Rate levied Rs. a. p.	Remarks
1	Cocoanut fresh	0 8 4	Per hundred
2	Do dry	0 6 0	Per maund
3	Sheep or goat	0 1 6	Per head
4	Sugar	0 2 0	Per maund
5	Tobacco raw	0 8 0	per maund inclusive of tobacco products dust and sticks.
6	Kerosene oil	0 2 0	Per tin of four gallons
7	Petrol	0 1 0	Per gallon
8	Piece goods	1 9 0	Per cent *ad valorem*
9	Arecanut	0 2 0	Per bag of 5 maunds
10	Cocoanut-oil, Linseed oil, Honge oil, Castor oil, Vegetable oil.	0 2 0	per tin or part thereof of 4 gallons.
11	Diesel oil and other mineral oils	0 2 0	Do
12	Cement ...	0 0 3	Per maund
13	Tiles (Mangalore or similar pattern) including flooring tiles.	1 9 0	Per cent *ad valorem*
14	Iron and steel or articles made therefrom including machinery parts.	1 0 0	Do
15	Beedies	0 1 0	Per 1,000
16	Cigarettes	0 4 0	Per 1,000
17	Hosiery and other textiles fabrics	1 9 0	Per cent *ad valorem*
18	Coffee and Tea	1 9 0	Do
19	Teak and Honne in Logs ...	0 0 9	Per C.ft.
20	Black wood in logs	0 0 9	Do
21	Teak and Honne sawn ...	0 1 6	Do
22	Do sawn	0 1 0	Do
23	Other kinds of timbers in logs ...	0 0 6	Do
24	Do sawn	0 1 0	Do
25	Cotton seeds	0 1 0	Per bag of 100 seers or fraction thereof.
26	Jaggery	0 1 0	Per maund
27	Manufactured wooden articles (intended for sale).	1 9 0	Per cent *ad valorem*
28	Soaps of all kinds including soap flakes (both washing and toilet).	0 12 0	Do
29	Rubber and rubber goods ...	0 12 6	Do

SCHEDULE No. II.

The Officer in charge of the Octroi Office, Town Municipality of Sagar

Please receive the undermentioned goods and deposit them in the Koti.

Name of Depositor	Description of articles deposited	No. of packages	Distinguishing marks, if any.	Weight	Measurement	Quantity	Value	Remarks
				Mds. Srs.	C.ft. C.in.		Rs. a. p.	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Rules Nos.

Witness :— *Signature of Depositor.*

Signature..... Address.....

Date..... Date.....

SCHEDULE No. III.

Octroi Office or Bonded Warehouse, Sagar Town Municipality. Received for deposit, the undermentioned goods from.....

Receipt No.	Consignment Number and Date	Goods Despatch Note Number	Name and description of articles	Number of articles	Remarks

Octroi Clerk. Officer-in-charge of Octroi Office/or Bonded Warehouse.

H. SIVALINGAPPA,
President.